



State of Wisconsin
2013 - 2014 LEGISLATURE



LRBb0012/P3

JK:eev:ph

Stays RMR

LFB

PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION
ASSEMBLY AMENDMENT ,
TO ASSEMBLY BILL 40

in 6-5-13

1 At the locations indicated, amend the bill as follows:

2 **1.** Page 260, line 4: after that line insert:

3 “(bd) Veteran employment grants GPR S -0- -0-”.

4 **2.** Page 374, line 6: after that line insert:

5 “**SECTION 375d.** 20.445 (1) (bd) of the statutes is created to read:

6 20.445 (1) (bd) *Veteran employment grants*. A sum sufficient for the payment
7 of veteran employment grants under s. 106.32.”

8 **3.** Page 656, line 2: after that line insert:

9 “**SECTION 1338b.** 71.07 (3h) (b) of the statutes is amended to read:

10 71.07 (3h) (b) *Filing claims*. Subject to the limitations provided in this
11 subsection, for taxable years beginning after December 31, 2011, and before January
12 1, 2015 ~~2013~~ for a claimant who produces at least 2,500,000 gallons of biodiesel fuel

2014

1 in this state in the taxable year, a claimant may claim as a credit against the tax
2 imposed under s. 71.02, up to the amount of the tax, an amount that is equal to the
3 number of gallons of biodiesel fuel produced by the claimant in this state in the
4 taxable year multiplied by 10 cents.

5 **SECTION 1338c.** 71.07 (3h) (d) of the statutes is renumbered 71.07 (3h) (d) 1.

6 **SECTION 1338d.** 71.07 (3h) (d) 2. of the statutes is created to read:

7 71.07 (3h) (d) 2. No credit may be claimed under this subsection for taxable
8 years beginning after December 31, 2013. Credits under this subsection for taxable
9 years that begin before January 1, 2014, may be carried forward to taxable years that
10 begin after December 31, 2013.

11 **SECTION 1338e.** 71.07 (3n) (a) 2. (intro.) of the statutes is amended to read:

12 71.07 (3n) (a) 2. (intro.) “Dairy farm modernization or expansion” means the
13 construction, the improvement, or the acquisition of buildings or facilities, or the
14 acquisition of equipment, for dairy animal housing, confinement, animal feeding,
15 milk production, or waste management, including the following, if used exclusively
16 related to dairy animals and if acquired and placed in service in this state during
17 taxable years that begin after December 31, 2003, and before January 1, ~~2017~~ 2014:

18 **SECTION 1338f.** 71.07 (3n) (a) 5. (intro.) of the statutes is amended to read:

19 71.07 (3n) (a) 5. (intro.) “Livestock farm modernization or expansion” means
20 the construction, the improvement, or the acquisition of buildings or facilities, or the
21 acquisition of equipment, for livestock housing, confinement, feeding, or waste
22 management, including the following, if used exclusively related to livestock and if
23 acquired and placed in service in this state during taxable years that begin after
24 December 31, 2005, and before January 1, ~~2017~~ 2014:

25 **SECTION 1338g.** 71.07 (3n) (a) 6. b. of the statutes is amended to read:

1 71.07 (3n) (a) 6. b. For taxable years that begin after December 31, 2005, and
2 before January 1, ~~2017~~ 2014, “used exclusively,” related to livestock, dairy animals,
3 or both, means used to the exclusion of all other uses except for use not exceeding 5
4 percent of total use.

5 **SECTION 1338h.** 71.07 (3n) (b) 1. of the statutes is amended to read:

6 71.07 (3n) (b) 1. Subject to the limitations provided in this subsection, for
7 taxable years that begin after December 31, 2003, and before January 1, ~~2017~~ 2014,
8 a claimant may claim as a credit against the tax imposed under ss. 71.02 and 71.08
9 an amount equal to 10% of the amount the claimant paid in the taxable year for dairy
10 farm modernization or expansion related to the operation of the claimant’s dairy
11 farm.

12 **SECTION 1338i.** 71.07 (3n) (b) 2. of the statutes is amended to read:

13 71.07 (3n) (b) 2. Subject to the limitations provided in this subsection, for
14 taxable years that begin after December 31, 2005, and before January 1, ~~2017~~ 2014,
15 a claimant may claim as a credit against the tax imposed under ss. 71.02 and 71.08
16 an amount equal to 10 percent of the amount the claimant paid in the taxable year
17 for livestock farm modernization or expansion related to the operation of the
18 claimant’s livestock farm.

19 **SECTION 1338j.** 71.07 (3n) (g) of the statutes is created to read:

20 71.07 (3n) (g) No credit may be claimed under this subsection for taxable years
21 beginning after December 31, 2013. Credits under this subsection for taxable years
22 that begin before January 1, 2014, may be carried forward to taxable years that begin
23 after December 31, 2013.

24 **SECTION 1338k.** 71.07 (3p) (a) 3. (intro.) of the statutes is amended to read:

1 71.07 (3p) (a) 3. (intro.) “Dairy manufacturing modernization or expansion”
2 means constructing, improving, or acquiring buildings or facilities, or acquiring
3 equipment, for dairy manufacturing, including the following, if used exclusively for
4 dairy manufacturing and if acquired and placed in service in this state during
5 taxable years that begin after December 31, 2006, and before January 1, ~~2015~~ 2014,
6 or, in the case of dairy cooperatives, if acquired and placed in service in this state
7 during taxable years that begin after December 31, 2008, and before January 1, ~~2017~~
8 2014:

9 **SECTION 1338L.** 71.07 (3p) (b) of the statutes is amended to read:

10 71.07 (3p) (b) *Filing claims.* Subject to the limitations provided in this
11 subsection and s. 93.535 or s. 560.207, 2009 stats., except as provided in par. (c) 5.,
12 for taxable years beginning after December 31, 2006, and before January 1, ~~2015~~
13 2014, a claimant may claim as a credit against the taxes imposed under s. 71.02 or
14 71.08, up to the amount of the tax, an amount equal to 10 percent of the amount the
15 claimant paid in the taxable year for dairy manufacturing modernization or
16 expansion related to the claimant's dairy manufacturing operation.

17 **SECTION 1338m.** 71.07 (3p) (c) 5. of the statutes is amended to read:

18 71.07 (3p) (c) 5. A claimant who is a member of a dairy cooperative may claim
19 the credit in the year after the year in which the dairy manufacturing modernization
20 or expansion occurs, based on amounts described under par. (b) that are paid by the
21 dairy cooperative, for taxable years beginning after December 31, 2008, and before
22 January 1, ~~2018~~ 2014. The amount of the credits computed and not passed through
23 by a partnership, limited liability company, or tax-option corporation that has added
24 that amount to the partnership's, company's, or tax-option corporation's income

1 under s. 71.21 (4) or 71.34 (1k) (g) shall be added to a claimant's income in the year
2 in which the cooperative member is allowed to claim the credit.

3 **SECTION 1338n.** 71.07 (3p) (d) 4. of the statutes is created to read:

4 71.07 (3p) (d) 4. No credit may be claimed under this subsection for taxable
5 years beginning after December 31, 2013.

6 **SECTION 1338p.** 71.07 (3r) (a) 3. (intro.) of the statutes is amended to read:

7 71.07 (3r) (a) 3. (intro.) "Meat processing modernization or expansion" means
8 constructing, improving, or acquiring buildings or facilities, or acquiring equipment,
9 for meat processing, including the following, if used exclusively for meat processing
10 and if acquired and placed in service in this state during taxable years that begin
11 after December 31, 2008, and before January 1, ~~2017~~ 2014:

12 **SECTION 1338q.** 71.07 (3r) (b) of the statutes is amended to read:

13 71.07 (3r) (b) *Filing claims.* Subject to the limitations provided in this
14 subsection and s. 93.545 or s. 560.208, 2009 stats., for taxable years beginning after
15 December 31, 2008, and before January 1, ~~2017~~ 2014, a claimant may claim as a
16 credit against the taxes imposed under s. 71.02 or 71.08, up to the amount of the tax,
17 an amount equal to 10 percent of the amount the claimant paid in the taxable year
18 for meat processing modernization or expansion related to the claimant's meat
19 processing operation.

20 **SECTION 1338r.** 71.07 (3r) (d) 3. of the statutes is created to read:

21 71.07 (3r) (d) 3. No credit may be claimed under this subsection for taxable
22 years beginning after December 31, 2013.

23 **SECTION 1338rb.** 71.07 (3rm) (b) of the statutes is amended to read:

24 71.07 (3rm) (b) *Filing claims.* Subject to the limitations provided in this
25 subsection and s. 93.547 or s. 560.209, 2009 stats., for taxable years beginning after

2015

① December 31, 2009, and before January 1, 2016 (2014) a claimant may claim as a
2 credit against the taxes imposed under s. 71.02 or 71.08, up to the amount of the tax,
3 an amount equal to 10 percent of the amount the claimant paid in the taxable year
4 for equipment that is used primarily to harvest or process woody biomass that is used
5 as fuel or as a component of fuel.

6 **SECTION 1338rc.** 71.07 (3rm) (d) 3. of the statutes is created to read:

7 71.07 (3rm) (d) 3. No credit may be claimed under this subsection for taxable
8 years beginning after December 31, 2013 (2014)

9 **SECTION 1338s.** 71.07 (3rn) (a) 4. (intro.) of the statutes is amended to read:

10 71.07 (3rn) (a) 4. (intro.) “Food processing plant or food warehouse
11 modernization or expansion” means constructing, improving, or acquiring buildings
12 or facilities, or acquiring equipment, for food processing or food warehousing,
13 including the following, if used exclusively for food processing or food warehousing
14 and if acquired and placed in service in this state during taxable years that begin
15 after December 31, 2009, and before January 1, 2017 2014:

16 **SECTION 1338t.** 71.07 (3rn) (b) of the statutes is amended to read:

17 71.07 (3rn) (b) *Filing claims.* Subject to the limitations provided in this
18 subsection and s. 93.54 or s. 560.2056, 2009 stats., for taxable years beginning after
19 December 31, 2009, and before January 1, 2017 2014, a claimant may claim as a
20 credit against the tax imposed under ss. 71.02 and 71.08, up to the amount of the tax,
21 an amount equal to 10 percent of the amount the claimant paid in the taxable year
22 for food processing or food warehousing modernization or expansion related to the
23 operation of the claimant’s food processing plant or food warehouse.

24 **SECTION 1338u.** 71.07 (3rn) (d) 3. of the statutes is created to read:

1 71.07 (3rn) (d) 3. No credit may be claimed under this subsection for taxable
2 years beginning after December 31, 2013. ⁵

3 ~~SECTION 1338v.~~ 71.07 (3s) (c) 7. of the statutes is amended to read:

4 71.07 (3s) (c) 7. No credit may be claimed under this subsection for taxable
5 years that begin after December 31, 2005. For credits that are claimed but unused
6 under this subsection for taxable years that begin before January 1, 2006, up to 50
7 percent may be used in each of the following 2 taxable years if the taxpayer has
8 \$25,000 or less in unused credits as of January 1, 2006. For taxable years beginning
9 after December 31, 2005, and before January 1, 2008, a taxpayer who has more than
10 \$25,000 in unused credits as of January 1, 2006, may deduct an amount in each year
11 that is equal to 50 percent of the amount the taxpayer added back to income under
12 s. 71.05 (6) (a) at the time that the taxpayer first claimed the credit or, with regard
13 to credits passed through from a partnership, limited liability company, or
14 tax-option corporation, 50 percent of the amount that the entity added back to its
15 income and was included in the partner's, member's, or shareholder's Wisconsin net
16 income at the time that the credit was first claimed. No unused credits may be
17 carried forward and claimed under this subsection for taxable years beginning after
18 December 31, 2013.

19 SECTION 1338w. 71.07 (3t) (b) of the statutes is amended to read:

20 71.07 (3t) (b) *Credit.* Subject to the limitations provided in this subsection and
21 in s. 560.28, 2009 stats., for taxable years beginning after December 31, 2007, and
22 before January 1, 2014, a claimant may claim as a credit, amortized over 15 taxable
23 years starting with the taxable year beginning after December 31, 2007, against the
24 tax imposed under s. 71.02 and 71.08, up to the amount of the tax, an amount equal
25 to the claimant's unused credits under s. 71.07 (3s).

SECTION 1338x. 71.07 (3t) (d) 3. of the statutes is created to read:

71.07 (3t) (d) 3. No credit may be claimed under this subsection for taxable years beginning after December 31, 2013.”.

4. Page 658, line 5: after that line insert:

“**SECTION 1344b.** 71.07 (5e) (d) of the statutes is renumbered 71.07 (5e) (d) 1.

SECTION 1344c. 71.07 (5e) (d) 2. of the statutes is created to read:

71.07 (5e) (d) 2. No credit may be claimed under this subsection for taxable years beginning after December 31, 2013. Credits under this subsection for taxable years that begin before January 1, 2014, may be carried forward to taxable years that begin after December 31, 2013.

SECTION 1344d. 71.07 (5f) (d) 3. of the statutes is created to read:

71.07 (5f) (d) 3. No credit may be claimed under this subsection for taxable years beginning after December 31, 2013.

SECTION 1344e. 71.07 (5g) (d) of the statutes is renumbered 71.07 (5g) (d) 1.

SECTION 1344f. 71.07 (5g) (d) 2. of the statutes is created to read:

71.07 (5g) (d) 2. No credit may be claimed under this subsection for taxable years beginning after December 31, 2013. Credits under this subsection for taxable years that begin before January 1, 2014, may be carried forward to taxable years that begin after December 31, 2013.

SECTION 1344g. 71.07 (5h) (d) 3. of the statutes is created to read:

71.07 (5h) (d) 3. No credit may be claimed under this subsection for taxable years beginning after December 31, 2013.”.

5. Page 658, line 13: after that line insert:

“**SECTION 1345b.** 71.07 (5j) (b) of the statutes is amended to read:

1 71.07 (5j) (b) *Filing claims.* Subject to the limitations provided in this
2 subsection, for taxable years beginning after December 31, 2007, and before January
3 1, ~~2018~~ 2014, a claimant may claim as a credit against the taxes imposed under ss.
4 71.02 and 71.08, up to the amount of the taxes, an amount that is equal to 25 percent
5 of the amount that the claimant paid in the taxable year to install or retrofit pumps
6 located in this state that dispense motor vehicle fuel marketed as gasoline and 85
7 percent ethanol or a higher percentage of ethanol or motor vehicle fuel marketed as
8 diesel fuel and 20 percent biodiesel fuel or that mix fuels from separate storage tanks
9 and allow the end user to choose the percentage of gasoline replacement renewable
10 fuel or diesel replacement renewable fuel in the motor vehicle fuel dispensed.

11 **SECTION 1345d.** 71.07 (5j) (d) of the statutes is renumbered 71.07 (5j) (d) 1.

12 **SECTION 1345e.** 71.07 (5j) (d) 2. of the statutes is created to read:

13 71.07 (5j) (d) 2. No credit may be claimed under this subsection for taxable
14 years beginning after December 31, 2013. Credits under this subsection for taxable
15 years that begin before January 1, 2014, may be carried forward to taxable years that
16 begin after December 31, 2013.”.

17 **6.** Page 658, line 19: after that line insert:

18 **“SECTION 1347b.** 71.07 (5r) (d) of the statutes is renumbered 71.07 (5r) (d) 1.

19 **SECTION 1347c.** 71.07 (5r) (d) 2. of the statutes is created to read:

20 71.07 (5r) (d) 2. No credit may be claimed under this subsection for taxable
21 years beginning after December 31, 2013. Credits under this subsection for taxable
22 years that begin before January 1, 2014, may be carried forward to taxable years that
23 begin after December 31, 2013.

24 **SECTION 1347d.** 71.07 (5rm) (b) (intro.) of the statutes is amended to read:

1 71.07 (5rm) (b) *Filing claims.* (intro.) Subject to the limitations provided in
2 this subsection, for taxable years beginning after December 31, 2009, and before
3 January 1, ~~2020~~ 2014, a claimant may claim as a credit against the tax imposed
4 under s. 71.02, up to the amount of the tax, the amount determined as follows, except
5 that the maximum amount that a claimant may claim in a taxable year under this
6 subsection is \$300,000:

7 **SECTION 1347e.** 71.07 (5rm) (d) of the statutes is renumbered 71.07 (5rm) (d)

8 1.

9 **SECTION 1347f.** 71.07 (5rm) (d) 2. of the statutes is created to read:

10 71.07 (5rm) (d) 2. No credit may be claimed under this subsection for taxable
11 years beginning after December 31, 2013. Credits under this subsection for taxable
12 years that begin before January 1, 2014, may be carried forward to taxable years that
13 begin after December 31, 2013.”.

14 **7.** Page 659, line 3: after that line insert:

15 “**SECTION 1348b.** 71.07 (6n) (d) of the statutes is renumbered 71.07 (6n) (d) 1.

16 **SECTION 1348c.** 71.07 (6n) (d) 2. of the statutes is created to read:

17 71.07 (6n) (d) 2. No credit may be claimed under this subsection for taxable
18 years beginning after December 31, 2013. Credits under this subsection for taxable
19 years that begin before January 1, 2014, may be carried forward to taxable years that
20 begin after December 31, 2013.

21 ✓ **SECTION 1348d.** 71.07 (8r) (d) of the statutes is renumbered 71.07 (8r) (d) 1.

22 **SECTION 1348e.** 71.07 (8r) (d) 2. of the statutes is created to read:

23 71.07 (8r) (d) 2. No credit may be claimed under this subsection for taxable
24 years beginning after December 31, 2013. Credits under this subsection for taxable

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years that begin before January 1, 2014, may be carried forward to taxable years that begin after December 31, 2013.”.

8. Page 695, line 19: after that line insert:

“SECTION 1390a. 71.28 (3) (c) 7. of the statutes is amended to read:

71.28 (3) (c) 7. No credit may be claimed under this subsection for taxable years that begin after December 31, 2005. For credits that are claimed but unused under this subsection for taxable years that begin before January 1, 2006, up to 50 percent may be used in each of the following 2 taxable years if the taxpayer has \$25,000 or less in unused credits as of January 1, 2006. For taxable years beginning after December 31, 2005, and before January 1, 2008, a taxpayer who has more than \$25,000 in unused credits as of January 1, 2006, may deduct an amount in each year that is equal to 50 percent of the amount the taxpayer added back to income under s. 71.26 (2) (a) at the time that the taxpayer first claimed the credit or, with regard to credits passed through from a partnership, limited liability company, or tax-option corporation, 50 percent of the amount that the entity added back to its income and was included in the partner’s, member’s, or shareholder’s Wisconsin net income at the time that the credit was first claimed. No unused credits may be carried forward and claimed under this subsection for taxable years beginning after December 31, 2013.

SECTION 1390b. 71.28 (3h) (b) of the statutes is amended to read:

71.28 (3h) (b) *Filing claims.* Subject to the limitations provided in this subsection, for taxable years beginning after December 31, 2011, and before January 1, 2015 2014, for a claimant who produces at least 2,500,000 gallons of biodiesel fuel in this state in the taxable year, a claimant may claim as a credit against the tax

1 imposed under s. 71.23, up to the amount of the tax, an amount that is equal to the
2 number of gallons of biodiesel fuel produced by the claimant in this state in the
3 taxable year multiplied by 10 cents.

4 **SECTION 1390c.** 71.28 (3h) (d) of the statutes is renumbered 71.28 (3h) (d) 1.

5 **SECTION 1390d.** 71.28 (3h) (d) 2. of the statutes is created to read:

6 71.28 (3h) (d) 2. No credit may be claimed under this subsection for taxable
7 years beginning after December 31, 2013. Credits under this subsection for taxable
8 years that begin before January 1, 2014, may be carried forward to taxable years that
9 begin after December 31, 2013.

10 **SECTION 1390e.** 71.28 (3n) (a) 2. (intro.) of the statutes is amended to read:

11 71.28 (3n) (a) 2. (intro.) “Dairy farm modernization or expansion” means the
12 construction, the improvement, or the acquisition of buildings or facilities, or
13 acquiring equipment, for dairy animal housing, confinement, animal feeding, milk
14 production, or waste management, including the following, if used exclusively
15 related to dairy animals and if acquired and placed in service in this state during
16 taxable years that begin after December 31, 2003, and before January 1, ~~2017~~ 2014:

17 **SECTION 1390f.** 71.28 (3n) (a) 5. (intro.) of the statutes is amended to read:

18 71.28 (3n) (a) 5. (intro.) “Livestock farm modernization or expansion” means
19 the construction, the improvement, or the acquisition of buildings or facilities, or the
20 acquisition of equipment, for livestock housing, confinement, feeding, or waste
21 management, including the following, if used exclusively related to livestock and if
22 acquired and placed in service in this state during taxable years that begin after
23 December 31, 2005, and before January 1, ~~2017~~ 2014:

24 **SECTION 1390g.** 71.28 (3n) (a) 6. b. of the statutes is amended to read:

1 71.28 (3n) (a) 6. b. For taxable years that begin after December 31, 2005, and
2 before January 1, ~~2017~~ 2014, “used exclusively,” related to livestock, dairy animals,
3 or both, means used to the exclusion of all other uses except for use not exceeding 5
4 percent of total use.

5 **SECTION 1390h.** 71.28 (3n) (b) 1. of the statutes is amended to read:

6 71.28 (3n) (b) 1. Subject to the limitations provided in this subsection, for
7 taxable years that begin after December 31, 2003, and before January 1, ~~2017~~ 2014,
8 a claimant may claim as a credit against the tax imposed under s. 71.23 an amount
9 equal to 10% of the amount the claimant paid in the taxable year for dairy farm
10 modernization or expansion related to the operation of the claimant’s dairy farm.

11 **SECTION 1390i.** 71.28 (3n) (b) 2. of the statutes is amended to read:

12 71.28 (3n) (b) 2. Subject to the limitations provided in this subsection, for
13 taxable years that begin after December 31, 2005, and before January 1, ~~2017~~ 2014,
14 a claimant may claim as a credit against the tax imposed under s. 71.23 an amount
15 equal to 10 percent of the amount the claimant paid in the taxable year for livestock
16 farm modernization or expansion related to the operation of the claimant’s livestock
17 farm.

18 **SECTION 1390j.** 71.28 (3n) (g) of the statutes is created to read:

19 71.28 (3n) (g) No credit may be claimed under this subsection for taxable years
20 beginning after December 31, 2013. Credits under this subsection for taxable years
21 that begin before January 1, 2014, may be carried forward to taxable years that begin
22 after December 31, 2013.

23 **SECTION 1390k.** 71.28 (3p) (a) 3. (intro.) of the statutes is amended to read:

24 71.28 (3p) (a) 3. (intro.) “Dairy manufacturing modernization or expansion”
25 means constructing, improving, or acquiring buildings or facilities, or acquiring

1 equipment, for dairy manufacturing, including the following, if used exclusively for
2 dairy manufacturing and if acquired and placed in service in this state during
3 taxable years that begin after December 31, 2006, and before January 1, ~~2015~~ 2014,
4 or, in the case of dairy cooperatives, if acquired and placed in service in this state
5 during taxable years that begin after December 31, 2008, and before January 1, ~~2017~~
6 2014:

7 **SECTION 1390L.** 71.28 (3p) (b) of the statutes is amended to read:

8 71.28 (3p) (b) *Filing claims.* Subject to the limitations provided in this
9 subsection and s. 93.535 or s. 560.207, 2009 stats., except as provided in par. (c) 5.,
10 for taxable years beginning after December 31, 2006, and before January 1, ~~2015~~
11 2014, a claimant may claim as a credit against the taxes imposed under s. 71.23, up
12 to the amount of the tax, an amount equal to 10 percent of the amount the claimant
13 paid in the taxable year for dairy manufacturing modernization or expansion related
14 to the claimant's dairy manufacturing operation.

15 **SECTION 1390m.** 71.28 (3p) (c) 5. of the statutes is amended to read:

16 71.28 (3p) (c) 5. A claimant who is a member of a dairy cooperative may claim
17 the credit in the year after the year in which the dairy manufacturing modernization
18 or expansion occurs, based on amounts described under par. (b) that are paid by the
19 dairy cooperative, for taxable years beginning after December 31, 2008, and before
20 January 1, ~~2018~~ 2014. The amount of the credits computed and not passed through
21 by a partnership, limited liability company, or tax-option corporation that has added
22 that amount to the partnership's, company's, or tax-option corporation's income
23 under s. 71.21 (4) or 71.34 (1k) (g) shall be added to a claimant's income in the year
24 in which the cooperative member is allowed to claim the credit.

25 **SECTION 1390n.** 71.28 (3p) (d) 4. of the statutes is created to read:

1 71.28 (3p) (d) 4. No credit may be claimed under this subsection for taxable
2 years beginning after December 31, 2013.

3 **SECTION 1390p.** 71.28 (3r) (a) 3. (intro.) of the statutes is amended to read:

4 71.28 (3r) (a) 3. (intro.) “Meat processing modernization or expansion” means
5 constructing, improving, or acquiring buildings or facilities, or acquiring equipment,
6 for meat processing, including the following, if used exclusively for meat processing
7 and if acquired and placed in service in this state during taxable years that begin
8 after December 31, 2008, and before January 1, 2017 2014:

9 **SECTION 1390q.** 71.28 (3r) (b) of the statutes is amended to read:

10 71.28 (3r) (b) *Filing claims.* Subject to the limitations provided in this
11 subsection and s. 93.545 or s. 560.208, 2009 stats., for taxable years beginning after
12 December 31, 2008, and before January 1, 2017 2014, a claimant may claim as a
13 credit against the taxes imposed under s. 71.23, up to the amount of the tax, an
14 amount equal to 10 percent of the amount the claimant paid in the taxable year for
15 meat processing modernization or expansion related to the claimant’s meat
16 processing operation.

17 **SECTION 1390r.** 71.28 (3r) (d) 3. of the statutes is created to read:

18 71.28 (3r) (d) 3. No credit may be claimed under this subsection for taxable
19 years beginning after December 31, 2013.

20 **SECTION 1390rd.** 71.28 (3rm) (b) of the statutes is amended to read:

21 71.28 (3rm) (b) *Filing claims.* Subject to the limitations provided in this
22 subsection and s. 93.547 or s. 560.209, 2009 stats., for taxable years beginning after
23 December 31, 2009, and before January 1, 2016 2014²⁰¹⁵, a claimant may claim as a
24 credit against the taxes imposed under s. 71.23, up to the amount of the tax, an
25 amount equal to 10 percent of the amount the claimant paid in the taxable year for

1 equipment that is used primarily to harvest or process woody biomass that is used
2 as fuel or as a component of fuel.

3 **SECTION 1390rf.** 71.28 (3rm) (d) 3. of the statutes is created to read:

4 71.28 (3rm) (d) 3. No credit may be claimed under this subsection for taxable
5 years beginning after December 31, ~~2013~~ 2014

6 **SECTION 1390s.** 71.28 (3rn) (a) 4. (intro.) of the statutes is amended to read:

7 71.28 (3rn) (a) 4. (intro.) “Food processing plant or food warehouse
8 modernization or expansion” means constructing, improving, or acquiring buildings
9 or facilities, or acquiring equipment, for food processing or food warehousing,
10 including the following, if used exclusively for food processing or food warehousing
11 and if acquired and placed in service in this state during taxable years that begin
12 after December 31, 2009, and before January 1, ~~2017~~ 2014:

13 **SECTION 1390t.** 71.28 (3rn) (b) of the statutes is amended to read:

14 71.28 (3rn) (b) *Filing claims.* Subject to the limitations provided in this
15 subsection and s. 93.54 or s. 560.2056, 2009 stats., for taxable years beginning after
16 December 31, 2009, and before January 1, ~~2017~~ 2014, a claimant may claim as a
17 credit against the tax imposed under s. 71.23, up to the amount of the tax, an amount
18 equal to 10 percent of the amount the claimant paid in the taxable year for food
19 processing or food warehousing modernization or expansion related to the operation
20 of the claimant’s food processing plant or food warehouse.

21 **SECTION 1390u.** 71.28 (3rn) (d) 3. of the statutes is created to read:

22 71.28 (3rn) (d) 3. No credit may be claimed under this subsection for taxable
23 years beginning after December 31, 2013. ✓

24 **SECTION 1390v.** 71.28 (3t) (b) of the statutes is amended to read:

9
1 71.28 (3t) (b) *Credit*. Subject to the limitations provided in this subsection and
2 in s. 560.28, 2009 stats., for taxable years beginning after December 31, 2007, and
3 before January 1, 2014, a claimant may claim as a credit, amortized over 15 taxable
4 years starting with the taxable year beginning after December 31, 2007, against the
5 tax imposed under s. 71.23, up to the amount of the tax, an amount equal to the
6 claimant's unused credits under s. 71.28 (3).

7 **SECTION 1390x.** 71.28 (3t) (d) 3. of the statutes is created to read:

8 71.28 (3t) (d) 3. No credit may be claimed under this subsection for taxable
9 years beginning after December 31, 2013.”

10 **9.** Page 697, line 21: after that line insert:

11 “**SECTION 1395b.** 71.28 (4m) (d) 3. of the statutes is created to read:

12 71.28 (4m) (d) 3. No credit may be claimed under this subsection for taxable
13 years beginning after December 31, 2013. Credits under this subsection for taxable
14 years that begin before January 1, 2014, may be carried forward to taxable years that
15 begin after December 31, 2013.

16 **SECTION 1395c.** 71.28 (5e) (d) of the statutes is renumbered 71.28 (5e) (d) 1.

17 **SECTION 1395d.** 71.28 (5e) (d) 2. of the statutes is created to read:

18 71.28 (5e) (d) 2. No credit may be claimed under this subsection for taxable
19 years beginning after December 31, 2013. Credits under this subsection for taxable
20 years that begin before January 1, 2014, may be carried forward to taxable years that
21 begin after December 31, 2013.

22 **SECTION 1395e.** 71.28 (5f) (d) 3. of the statutes is created to read:

23 71.28 (5f) (d) 3. No credit may be claimed under this subsection for taxable
24 years beginning after December 31, 2013.

Insert
17-15

1 **SECTION 1395f.** 71.28 (5g) (d) of the statutes is renumbered 71.28 (5g) (d) 1.

2 **SECTION 1395g.** 71.28 (5g) (d) 2. of the statutes is created to read:

3 71.28 (5g) (d) 2. No credit may be claimed under this subsection for taxable
4 years beginning after December 31, 2013. Credits under this subsection for taxable
5 years that begin before January 1, 2014, may be carried forward to taxable years that
6 begin after December 31, 2013.

7 **SECTION 1395h.** 71.28 (5h) (d) 3. of the statutes is created to read:

8 71.28 (5h) (d) 3. No credit may be claimed under this subsection for taxable
9 years beginning after December 31, 2013.”.

10 **10.** Page 698, line 4: after that line insert:

11 **“SECTION 1396b.** 71.28 (5j) (b) of the statutes is amended to read:

12 71.28 (5j) (b) *Filing claims.* Subject to the limitations provided in this
13 subsection, for taxable years beginning after December 31, 2007, and before January
14 1, 2018 2014, a claimant may claim as a credit against the taxes imposed under s.
15 71.23, up to the amount of the taxes, an amount that is equal to 25 percent of the
16 amount that the claimant paid in the taxable year to install or retrofit pumps located
17 in this state that dispense motor vehicle fuel marketed as gasoline and 85 percent
18 ethanol or a higher percentage of ethanol or motor vehicle fuel marketed as diesel
19 fuel and 20 percent biodiesel fuel or that mix fuels from separate storage tanks and
20 allow the end user to choose the percentage of gasoline replacement renewable fuel
21 or diesel replacement renewable fuel in the motor vehicle fuel dispensed.

22 **SECTION 1396d.** 71.28 (5j) (d) of the statutes is renumbered 71.28 (5j) (d) 1.

23 **SECTION 1396e.** 71.28 (5j) (d) 2. of the statutes is created to read:

1 71.28 (5j) (d) 2. No credit may be claimed under this subsection for taxable
2 years beginning after December 31, 2013. Credits under this subsection for taxable
3 years that begin before January 1, 2014, may be carried forward to taxable years that
4 begin after December 31, 2013.”.

5 **11.** Page 698, line 10: after that line insert:

6 “**SECTION 1398b.** 71.28 (5r) (d) of the statutes is renumbered 71.28 (5r) (d) 1.

7 **SECTION 1398c.** 71.28 (5r) (d) 2. of the statutes is created to read:

8 71.28 (5r) (d) 2. No credit may be claimed under this subsection for taxable
9 years beginning after December 31, 2013. Credits under this subsection for taxable
10 years that begin before January 1, 2014, may be carried forward to taxable years that
11 begin after December 31, 2013.

12 **SECTION 1398d.** 71.28 (5rm) (b) (intro.) of the statutes is amended to read:

13 71.28 (5rm) (b) *Filing claims.* (intro.) Subject to the limitations provided in
14 this subsection, for taxable years beginning after December 31, 2009, and before
15 January 1, ~~2020~~ 2014, a claimant may claim as a credit against the tax imposed
16 under s. 71.23, up to the amount of the tax, the amount determined as follows, except
17 that the maximum amount that a claimant may claim in a taxable year under this
18 subsection is \$300,000:

19 **SECTION 1398e.** 71.28 (5rm) (d) of the statutes is renumbered 71.28 (5rm) (d)
20 1.

21 **SECTION 1398f.** 71.28 (5rm) (d) 2. of the statutes is created to read:

22 71.28 (5rm) (d) 2. No credit may be claimed under this subsection for taxable
23 years beginning after December 31, 2013. Credits under this subsection for taxable

1 years that begin before January 1, 2014, may be carried forward to taxable years that
2 begin after December 31, 2013.

3 **SECTION 1398g.** 71.28 (6n) (d) of the statutes is renumbered 71.28 (6n) (d) 1.

4 **SECTION 1398h.** 71.28 (6n) (d) 2. of the statutes is created to read:

5 71.28 (6n) (d) 2. No credit may be claimed under this subsection for taxable
6 years beginning after December 31, 2013. Credits under this subsection for taxable
7 years that begin before January 1, 2014, may be carried forward to taxable years that
8 begin after December 31, 2013.

9 **SECTION 1398i.** 71.28 (8r) (d) of the statutes is renumbered 71.28 (8r) (d) 1.

10 **SECTION 1398j.** 71.28 (8r) (d) 2. of the statutes is created to read:

11 71.28 (8r) (d) 2. No credit may be claimed under this subsection for taxable
12 years beginning after December 31, 2013. Credits under this subsection for taxable
13 years that begin before January 1, 2014, may be carried forward to taxable years that
14 begin after December 31, 2013.

15 **12.** Page 715, line 19: after that line insert:

16 **"SECTION 1426a.** 71.47 (3) (c) 7. of the statutes is amended to read:

17 71.47 (3) (c) 7. No credit may be claimed under this subsection for taxable years
18 that begin after December 31, 2005. For credits that are claimed but unused under
19 this subsection for taxable years that begin before January 1, 2005, up to 50 percent
20 may be used in each of the following 2 taxable years if the taxpayer has \$25,000 or
21 less in unused credits as of January 1, 2006. For taxable years beginning after
22 December 31, 2005, and before January 1, 2008, a taxpayer who has more than
23 \$25,000 in unused credits as of January 1, 2006, may deduct an amount in each year
24 that is equal to 50 percent of the amount the taxpayer added back to income under

s. 71.45 (2) (a) 10. at the time that the taxpayer first claimed the credit or, with regard to credits passed through from a partnership, limited liability company, or tax-option corporation, 50 percent of the amount that the entity added back to its income and was included in the partner's, member's, or shareholder's Wisconsin net income at the time that the credit was first claimed. No unused credits may be carried forward and claimed under this subsection for taxable years beginning after December 31, 2013.

8 **SECTION 1426b.** 71.47 (3h) (b) of the statutes is amended to read:

9 71.47 (3h) (b) *Filing claims.* Subject to the limitations provided in this
10 subsection, for taxable years beginning after December 31, 2011, and before January
11 1, ~~2015~~ 2014, for a claimant who produces at least 2,500,000 gallons of biodiesel fuel
12 in this state in the taxable year, a claimant may claim as a credit against the tax
13 imposed under s. 71.43, up to the amount of the tax, an amount that is equal to the
14 number of gallons of biodiesel fuel produced by the claimant in this state in the
15 taxable year multiplied by 10 cents.

16 **SECTION 1426c.** 71.47 (3h) (d) of the statutes is renumbered 71.47 (3h) (d) 1.

17 **SECTION 1426d.** 71.47 (3h) (d) 2. of the statutes is created to read:

18 71.47 (3h) (d) 2. No credit may be claimed under this subsection for taxable
19 years beginning after December 31, 2013. Credits under this subsection for taxable
20 years that begin before January 1, 2014, may be carried forward to taxable years that
21 begin after December 31, 2013.

22 **SECTION 1426e.** 71.47 (3n) (a) 2. (intro.) of the statutes is amended to read:

23 71.47 (3n) (a) 2. (intro.) "Dairy farm modernization or expansion" means the
24 construction, the improvement, or the acquisition of buildings or facilities, or the
25 acquisition of equipment, for dairy animal housing, confinement, animal feeding,

1 milk production, or waste management, including the following, if used exclusively
2 related to dairy animals and if acquired and placed in service in this state during
3 taxable years that begin after December 31, 2003, and before January 1, 2017 2014:

4 **SECTION 1426f.** 71.47 (3n) (a) 5. (intro.) of the statutes is amended to read:

5 71.47 (3n) (a) 5. (intro.) “Livestock farm modernization or expansion” means
6 the construction, the improvement, or the acquisition of buildings or facilities, or the
7 acquisition of equipment, for livestock housing, confinement, feeding, or waste
8 management, including the following, if used exclusively related to livestock and if
9 acquired and placed in service in this state during taxable years that begin after
10 December 31, 2005, and before January 1, 2017 2014:

11 **SECTION 1426g.** 71.47 (3n) (a) 6. b. of the statutes is amended to read:

12 71.47 (3n) (a) 6. b. For taxable years that begin after December 31, 2005, and
13 before January 1, 2017 2014, “used exclusively,” related to livestock, dairy animals,
14 or both, means used to the exclusion of all other uses except for use not exceeding 5
15 percent of total use.

16 **SECTION 1426h.** 71.47 (3n) (b) 1. of the statutes is amended to read:

17 71.47 (3n) (b) 1. Subject to the limitations provided in this subsection, for
18 taxable years that begin after December 31, 2003, and before January 1, 2017 2014,
19 a claimant may claim as a credit against the tax imposed under s. 71.43 an amount
20 equal to 10% of the amount the claimant paid in the taxable year for dairy farm
21 modernization or expansion related to the operation of the claimant’s dairy farm.

22 **SECTION 1426i.** 71.47 (3n) (b) 2. of the statutes is amended to read:

23 71.47 (3n) (b) 2. Subject to the limitations provided in this subsection, for
24 taxable years that begin after December 31, 2005, and before January 1, 2017 2014,
25 a claimant may claim as a credit against the tax imposed under s. 71.43 an amount

1 equal to 10 percent of the amount the claimant paid in the taxable year for livestock
2 farm modernization or expansion related to the operation of the claimant's livestock
3 farm.

4 **SECTION 1426j.** 71.47 (3n) (g) of the statutes is created to read:

5 71.47 (3n) (g) No credit may be claimed under this subsection for taxable years
6 beginning after December 31, 2013. Credits under this subsection for taxable years
7 that begin before January 1, 2014, may be carried forward to taxable years that begin
8 after December 31, 2013.

9 **SECTION 1426k.** 71.47 (3p) (a) 3. (intro.) of the statutes is amended to read:

10 71.47 (3p) (a) 3. (intro.) "Dairy manufacturing modernization or expansion"
11 means constructing, improving, or acquiring buildings or facilities, or acquiring
12 equipment, for dairy manufacturing, including the following, if used exclusively for
13 dairy manufacturing and if acquired and placed in service in this state during
14 taxable years that begin after December 31, 2006, and before January 1, ~~2015~~ 2014,
15 or, in the case of dairy cooperatives, if acquired and placed in service in this state
16 during taxable years that begin after December 31, 2008, and before January 1, ~~2017~~
17 2014:

18 **SECTION 1426L.** 71.47 (3p) (b) of the statutes is amended to read:

19 71.47 (3p) (b) *Filing claims.* Subject to the limitations provided in this
20 subsection and s. 93.535 or s. 560.207, 2009 stats., except as provided in par. (c) 5.,
21 for taxable years beginning after December 31, 2006, and before January 1, ~~2015~~
22 2014, a claimant may claim as a credit against the taxes imposed under s. 71.43, up
23 to the amount of the tax, an amount equal to 10 percent of the amount the claimant
24 paid in the taxable year for dairy manufacturing modernization or expansion related
25 to the claimant's dairy manufacturing operation.

1 **SECTION 1426m.** 71.47 (3p) (c) 5. of the statutes is amended to read:

2 71.47 **(3p)** (c) 5. A claimant who is a member of a dairy cooperative may claim
3 the credit in the year after the year in which the dairy manufacturing modernization
4 or expansion occurs, based on amounts described under par. (b) that are paid by the
5 dairy cooperative, for taxable years beginning after December 31, 2008, and before
6 January 1, ~~2018~~ 2014. The amount of the credits computed and not passed through
7 by a partnership, limited liability company, or tax-option corporation that has added
8 that amount to the partnership's, company's, or tax-option corporation's income
9 under s. 71.21 (4) or 71.34 (1k) (g) shall be added to a claimant's income in the year
10 in which the cooperative member is allowed to claim the credit.

11 **SECTION 1426n.** 71.47 (3p) (d) 4. of the statutes is created to read:

12 71.47 **(3p)** (d) 4. No credit may be claimed under this subsection for taxable
13 years beginning after December 31, 2013.

14 **SECTION 1426p.** 71.47 (3r) (a) 3. (intro.) of the statutes is amended to read:

15 71.47 **(3r)** (a) 3. (intro.) "Meat processing modernization or expansion" means
16 constructing, improving, or acquiring buildings or facilities, or acquiring equipment,
17 for meat processing, including the following, if used exclusively for meat processing
18 and if acquired and placed in service in this state during taxable years that begin
19 after December 31, 2008, and before January 1, ~~2017~~ 2014:

20 **SECTION 1426q.** 71.47 (3r) (b) of the statutes is amended to read:

21 71.47 **(3r)** (b) *Filing claims.* Subject to the limitations provided in this
22 subsection and s. 93.545 or s. 560.208, 2009 stats., for taxable years beginning after
23 December 31, 2008, and before January 1, ~~2017~~ 2014, a claimant may claim as a
24 credit against the taxes imposed under s. 71.43, up to the amount of the tax, an
25 amount equal to 10 percent of the amount the claimant paid in the taxable year for

1 meat processing modernization or expansion related to the claimant's meat
2 processing operation.

3 **SECTION 1426r.** 71.47 (3r) (d) 3. of the statutes is created to read:

4 71.47 (3r) (d) 3. No credit may be claimed under this subsection for taxable
5 years beginning after December 31, 2013.

6 **SECTION 1426rb.** 71.47 (3rm) (b) of the statutes is amended to read:

7 71.47 (3rm) (b) *Filing claims.* Subject to the limitations provided in this
8 subsection and s. 93.547 or s. 560.209, 2009 stats., for taxable years beginning after
9 December 31, 2009, and before January 1, 2016 ²⁰¹⁵ ~~2014~~ a claimant may claim as a
10 credit against the taxes imposed under s. 71.43, up to the amount of the tax, an
11 amount equal to 10 percent of the amount the claimant paid in the taxable year for
12 equipment that is used primarily to harvest or process woody biomass that is used
13 as fuel or as a component of fuel.

14 **SECTION 1426rc.** 71.47 (3rm) (d) 3. of the statutes is created to read:

15 71.47 (3rm) (d) 3. No credit may be claimed under this subsection for taxable
16 years beginning after December 31, 2013 ²⁰¹⁴ ~~2013~~

17 **SECTION 1426s.** 71.47 (3rn) (a) 4. (intro.) of the statutes is amended to read:

18 71.47 (3rn) (a) 4. (intro.) "Food processing plant or food warehouse
19 modernization or expansion" means constructing, improving, or acquiring buildings
20 or facilities, or acquiring equipment, for food processing or food warehousing,
21 including the following, if used exclusively for food processing or food warehousing
22 and if acquired and placed in service in this state during taxable years that begin
23 after December 31, 2009, and before January 1, 2017 ~~2014~~:

24 **SECTION 1426t.** 71.47 (3rn) (b) of the statutes is amended to read:

1 71.47 (3rn) (b) *Filing claims.* Subject to the limitations provided in this
2 subsection and s. 93.54 or s. 560.2056, 2009 stats., for taxable years beginning after
3 December 31, 2009, and before January 1, ~~2017~~ 2014, a claimant may claim as a
4 credit against the tax imposed under s. 71.43, up to the amount of the tax, an amount
5 equal to 10 percent of the amount the claimant paid in the taxable year for food
6 processing or food warehousing modernization or expansion related to the operation
7 of the claimant's food processing plant or food warehouse.

8 **SECTION 1426u.** 71.47 (3rn) (d) 3. of the statutes is created to read:

9 71.47 (3rn) (d) 3. No credit may be claimed under this subsection for taxable
10 years beginning after December 31, 2013.

11 **SECTION 1426v.** 71.47 (3t) (b) of the statutes is amended to read:

12 71.47 (3t) (b) *Credit.* Subject to the limitations provided in this subsection and
13 in s. 560.28, 2009 stats., for taxable years beginning after December 31, 2007, and
14 before January 1, 2014, a claimant may claim as a credit, amortized over 15 taxable
15 years starting with the taxable year beginning after December 31, 2007, against the
16 tax imposed under s. 71.43, up to the amount of the tax, an amount equal to the
17 claimant's unused credits under s. 71.47 (3).

18 **SECTION 1426x.** 71.47 (3t) (d) 3. of the statutes is created to read:

19 71.47 (3t) (d) 3. No credit may be claimed under this subsection for taxable
20 years beginning after December 31, 2013."

21 **13.** Page 717, line 21: after that line insert:

22 **"SECTION 1431b.** 71.47 (4m) (d) 3. of the statutes is created to read:

23 71.47 (4m) (d) 3. No credit may be claimed under this subsection for taxable
24 years beginning after December 31, 2013. Credits under this subsection for taxable

Insert
27-2

1 years that begin before January 1, 2014, may be carried forward to taxable years that
2 begin after December 31, 2013.

3 **SECTION 1431c.** 71.47 (5e) (d) of the statutes is renumbered 71.47 (5e) (d) 1.

4 **SECTION 1431d.** 71.47 (5e) (d) 2. of the statutes is created to read:

5 71.47 (5e) (d) 2. No credit may be claimed under this subsection for taxable
6 years beginning after December 31, 2013. Credits under this subsection for taxable
7 years that begin before January 1, 2014, may be carried forward to taxable years that
8 begin after December 31, 2013.

9 **SECTION 1431e.** 71.47 (5f) (d) 3. of the statutes is created to read:

10 71.47 (5f) (d) 3. No credit may be claimed under this subsection for taxable
11 years beginning after December 31, 2013.

12 **SECTION 1431f.** 71.47 (5g) (d) of the statutes is renumbered 71.47 (5g) (d) 1.

13 **SECTION 1431g.** 71.47 (5g) (d) 2. of the statutes is created to read:

14 71.47 (5g) (d) 2. No credit may be claimed under this subsection for taxable
15 years beginning after December 31, 2013. Credits under this subsection for taxable
16 years that begin before January 1, 2014, may be carried forward to taxable years that
17 begin after December 31, 2013.

18 **SECTION 1431h.** 71.47 (5h) (d) 3. of the statutes is created to read:

19 71.47 (5h) (d) 3. No credit may be claimed under this subsection for taxable
20 years beginning after December 31, 2013.”.

21 **14.** Page 718, line 4: after that line insert:

22 “**SECTION 1432b.** 71.47 (5j) (b) of the statutes is amended to read:

23 71.47 (5j) (b) *Filing claims.* Subject to the limitations provided in this
24 subsection, for taxable years beginning after December 31, 2007, and before January

1, 2018 2014, a claimant may claim as a credit against the taxes imposed under s. 71.43, up to the amount of the taxes, an amount that is equal to 25 percent of the amount that the claimant paid in the taxable year to install or retrofit pumps located in this state that dispense motor vehicle fuel marketed as gasoline and 85 percent ethanol or a higher percentage of ethanol or motor vehicle fuel marketed as diesel fuel and 20 percent biodiesel fuel or that mix fuels from separate storage tanks and allow the end user to choose the percentage of gasoline replacement renewable fuel or diesel replacement renewable fuel in the motor vehicle fuel dispensed.

SECTION 1432d. 71.47 (5j) (d) of the statutes is renumbered 71.47 (5j) (d) 1.

SECTION 1432e. 71.47 (5j) (d) 2. of the statutes is created to read:

71.47 (5j) (d) 2. No credit may be claimed under this subsection for taxable years beginning after December 31, 2013. Credits under this subsection for taxable years that begin before January 1, 2014, may be carried forward to taxable years that begin after December 31, 2013.”.

15. Page 718, line 10: after that line insert:

“**SECTION 1434b.** 71.47 (5r) (d) of the statutes is renumbered 71.47 (5r) (d) 1.

SECTION 1434c. 71.47 (5r) (d) 2. of the statutes is created to read:

71.47 (5r) (d) 2. No credit may be claimed under this subsection for taxable years beginning after December 31, 2013. Credits under this subsection for taxable years that begin before January 1, 2014, may be carried forward to taxable years that begin after December 31, 2013.

SECTION 1434d. 71.47 (5rm) (b) (intro.) of the statutes is amended to read:

71.47 (5rm) (b) *Filing claims.* (intro.) Subject to the limitations provided in this subsection, for taxable years beginning after December 31, 2009, and before

1 January 1, 2020 2014, a claimant may claim as a credit against the tax imposed
2 under s. 71.43, up to the amount of the tax, the amount determined as follows, except
3 that the maximum amount that a claimant may claim in a taxable year under this
4 subsection is \$300,000:

5 **SECTION 1434e.** 71.47 (5rm) (d) of the statutes is renumbered 71.47 (5rm) (d)

6 1.

7 **SECTION 1434f.** 71.47 (5rm) (d) 2. of the statutes is created to read:

8 71.47 (5rm) (d) 2. No credit may be claimed under this subsection for taxable
9 years beginning after December 31, 2013. Credits under this subsection for taxable
10 years that begin before January 1, 2014, may be carried forward to taxable years that
11 begin after December 31, 2013.

12 **SECTION 1434g.** 71.47 (6n) (d) of the statutes is renumbered 71.47 (6n) (d) 1.

13 **SECTION 1434h.** 71.47 (6n) (d) 2. of the statutes is created to read:

14 71.47 (6n) (d) 2. No credit may be claimed under this subsection for taxable
15 years beginning after December 31, 2013. Credits under this subsection for taxable
16 years that begin before January 1, 2014, may be carried forward to taxable years that
17 begin after December 31, 2013.

18 **SECTION 1434i.** 71.47 (8r) (d) of the statutes is renumbered 71.47 (8r) (d) 1.

19 **SECTION 1434j.** 71.47 (8r) (d) 2. of the statutes is created to read:

20 71.47 (8r) (d) 2. No credit may be claimed under this subsection for taxable
21 years beginning after December 31, 2013. Credits under this subsection for taxable
22 years that begin before January 1, 2014, may be carried forward to taxable years that
23 begin after December 31, 2013.

24 **16.** Page 793, line 17: after that line insert:

Insert 29-23

9
1 "SECTION 1714d. 106.32 of the statutes is created to read:

2 **106.32 Veteran employment grants. (1) DEFINITIONS.** In this section:

3 (a) "Disabled veteran" means a veteran who is verified by the department of
4 veterans affairs to have a service-connected disability rating of at least 50 percent
5 under 38 USC 1114 or 1134.

6 (b) "Full-time job" means a regular, nonseasonal full-time position in which
7 an individual, as a condition of employment, is required to work at least 2,080 hours
8 per year, including paid leave and holidays.

9 (c) "Part-time job" means a regular, nonseasonal part-time position in which
10 an individual, as a condition of employment, is required to work fewer than 2,080
11 hours per year, including paid leave and holidays.

12 (d) "Veteran" means a person who is verified by the department of veterans
13 affairs to have served on active duty under honorable conditions in the U.S. armed
14 forces, in forces incorporated as part of the U.S. armed forces, in the national guard,
15 or in a reserve component of the U.S. armed forces.

16 (2) GRANTS. (a) Beginning on January 1, 2014, from the appropriation account
17 under s. 20.445 (1) (bd), the department shall award a grant in any of the following
18 amounts to any person who hires a disabled veteran to work at a business in this
19 state:

20 1. For each disabled veteran the person hires in the calendar year to work a
21 full-time job at the person's business in this state, \$4,000 in the calendar year in
22 which the disabled veteran is hired and \$2,000 in each of the 3 calendar years
23 following the calendar year in which the disabled veteran is hired.

24 2. Subject to sub. (3) (c), for each disabled veteran the person hires in the
25 calendar year to work a part-time job at the person's business in this state, \$2,000

9
1 in the calendar year in which the disabled veteran is hired and \$1,000 in each of the
2 3 calendar years following the calendar year in which the disabled veteran is hired.

3 (b) A person shall apply for a grant under this section in the manner prescribed
4 by the department.

5 (3) LIMITATIONS. (a) The department shall not pay a grant to an applicant in
6 any calendar year in which the disabled veteran voluntarily or involuntarily leaves
7 his or her employment with the applicant.

8 (b) The department shall pay a grant under this section only for hiring a
9 disabled veteran who has received unemployment compensation benefits for at least
10 one week prior to being hired by the applicant, who was receiving such benefits at
11 the time that he or she was hired by the applicant, and who was eligible to receive
12 such benefits at the time the benefits were paid.

13 (c) The department shall determine the amount of the grant under sub. (2) (a)
14 2. as follows:

15 1. Divide the number of hours that the disabled veteran worked for the
16 applicant during the calendar year by 2,080.

17 2. Multiply the amount of the grant under sub. (2) (a) 2., as appropriate, by the
18 number determined under subd. 1.”

19 (END)

2013-2014 DRAFTING INSERT
FROM THE
LEGISLATIVE REFERENCE BUREAU

LRBb0012/P4ins
JK:eev:ph

Insert 1 – 7

1 **1.** Page 645, line 21: after that line insert:

2 ✓ **“SECTION 1304d.** 71.05 (6) (b) 47. am. of the statutes is amended to read:

3 71.05 (6) (b) 47. am. For taxable years beginning after December 31, 2010, and
4 before January 1, 2014, for 2 consecutive taxable years beginning with the taxable
5 year in which the claimant's business locates to this state from another state or
6 another country and begins doing business in this state, as defined in s. 71.22 (1r),
7 and subject to the limitations provided under subd. 47. d. and e., the profit or loss
8 from a trade or business as reported on federal income tax return schedules C and
9 F or their equivalents, plus ordinary gain or loss on the sale of business assets, as
10 determined under s. 71.01 (6), but not less than zero, multiplied by the
11 apportionment fraction determined in s. 71.04 (4) and subject to s. 71.04 (7).

History: 1987 a. 312; 1987 a. 411 ss. 42, 43, 45, 47 to 49, 51 to 53; 1989 a. 31, 46; 1991 a. 2, 37, 39, 269; 1993 a. 16, 112, 204, 263, 437; 1995 a. 27, 56, 209, 227, 261, 371, 403, 453; 1997 a. 27, 35, 39, 237; 1999 a. 9, 32, 44, 54, 65, 167; 2001 a. 16, 104, 105, 109; 2003 a. 85, 99, 119, 135, 183, 255, 289, 321, 326; 2005 a. 22, 25, 216, 254, 335, 361, 479, 483; 2007 a. 20, 96, 226; 2009 a. 2, 28, 205, 265, 269, 274, 295, 332, 344; 2011 a. 3, 5, 10, 32, 212, 232, 237; 2011 a. 260 ss. 80, 81; s. 13.92 (1) (bm) 2., (2) (i).

12 **SECTION 1304e.** 71.05 (6) (b) 47. b. of the statutes is amended to read:

13 71.05 (6) (b) 47. b. With respect to partners and members of limited liability
14 companies, for taxable years beginning after December 31, 2010, and before January
15 1, 2014, for 2 consecutive taxable years beginning with the taxable year in which the
16 partnership's or limited liability company's business locates to this state from
17 another state or another country and begins doing business in this state, as defined
18 in s. 71.22 (1r), and subject to the limitations provided under subd. 47. d. and e., the
19 partner's or member's distributive share of taxable income as calculated under
20 section 703 of the Internal Revenue Code; plus the items of income and gain under
21 section 702 of the Internal Revenue Code, including taxable state and municipal
22 bond interest and excluding nontaxable interest income or dividend income from

1 federal government obligations; minus the items of loss and deduction under section
2 702 of the Internal Revenue Code, except items that are not deductible under s.
3 71.21; plus guaranteed payments to partners under section 707 (c) of the Internal
4 Revenue Code; plus the credits claimed under s. 71.07 (2dd), (2de), (2di), (2dj), (2dL),
5 (2dm), (2dr), (2ds), (2dx), (2dy), (3g), (3h), (3n), (3p), (3q), (3r), (3rm), (3rn), (3s), (3t),
6 (3w), (5e), (5f), (5g), (5h), (5i), (5j), (5k), (5r), (5rm), and (8r); and plus or minus, as
7 appropriate, transitional adjustments, depreciation differences, and basis
8 differences under s. 71.05 (13), (15), (16), (17), and (19), multiplied by the
9 apportionment fraction determined in s. 71.04 (4) and subject to s. 71.04 (7) or by
10 separate accounting. No amounts subtracted under this subd. 47. b. may be included
11 in the modification under par. (b) 9. or 9m.

History: 1987 a. 312; 1987 a. 411 ss. 42, 43, 45, 47 to 49, 51 to 53; 1989 a. 31, 46; 1991 a. 2, 37, 39, 269; 1993 a. 16, 112, 204, 263, 437; 1995 a. 27, 56, 209, 227, 261, 371, 403, 453; 1997 a. 27, 35, 39, 237; 1999 a. 9, 32, 44, 54, 65, 167; 2001 a. 16, 104, 105, 109; 2003 a. 85, 99, 119, 135, 183, 255, 289, 321, 326; 2005 a. 22, 25, 216, 254, 335, 361, 479, 483; 2007 a. 20, 96, 226; 2009 a. 2, 28, 205, 265, 269, 276, 295, 332, 344; 2011 a. 3, 5, 10, 32, 212, 232, 237; 2011 a. 260 ss. 80, 81; s. 13.92 (1) (bm) 2., (2) (i).

12 **SECTION 1304f.** 71.05 (6) (b) 47. c. of the statutes is amended to read:

13 71.05 (6) (b) 47. c. With respect to shareholders of a tax-option corporation, for
14 taxable years beginning after December 31, 2010, and before January 1, 2014, for 2
15 consecutive taxable years beginning with the taxable year in which the tax-option
16 corporation's business locates to this state from another state or another country and
17 begins doing business in this state, as defined in s. 71.22 (1r), and subject to the
18 limitations provided under subd. 47. d. and e., the shareholder's distributive share
19 of the entity's net income or loss as determined under this chapter, including interest
20 income from federal, state, and municipal government obligations, multiplied by the
21 apportionment fraction determined in s. 71.25 (6m) and subject to s. 71.25 (9) or by

1 separate accounting. No amounts subtracted under this subdivision may be included
2 in the modification under par. (b) 9. or 9m.”. ✓

History: 1987 a. 312; 1987 a. 411 ss. 42, 43, 45, 47 to 49, 51 to 53; 1989 a. 31, 46; 1991 a. 2, 37, 39, 269; 1993 a. 16, 112, 204, 263, 437; 1995 a. 27, 56, 209, 227, 261, 371, 403, 453; 1997 a. 27, 35, 39, 237; 1999 a. 9, 32, 44, 54, 65, 167; 2001 a. 16, 104, 105, 109; 2003 a. 85, 99, 119, 135, 183, 255, 289, 321, 326; 2005 a. 22, 25, 216, 254, 335, 361, 479, 483; 2007 a. 20, 96, 226; 2009 a. 2, 28, 207, 265, 269, 276, 295, 332, 344; 2011 a. 3, 5, 10, 32, 212, 232, 237; 2011 a. 260 ss. 80, 81; s. 13.92 (1) (bm) 2., (2) (i).

3 **2.** Page 653, line 16: after that line insert:

4 **“SECTION 1331d.** 71.07 (2) of the statutes is amended to read:

5 71.07 (2) COMMUNITY DEVELOPMENT FINANCE AUTHORITY CREDIT. Any individual
6 receiving a credit under s. 71.09 (12m), 1985 stats., may carry forward to the next
7 succeeding 15 taxable years the amount of the credit not offset against taxes for the
8 year of purchase to the extent not offset by those taxes otherwise due in all
9 intervening years between the year for which the credit was computed and the year
10 for which the carry-forward is claimed. No unused credits may be carried forward
11 and claimed under this subsection for taxable years beginning after December 31,
12 2013..”. ✓

History: 1987 a. 312; 1987 a. 411 ss. 63, 79 to 82, 85, 86; 1987 a. 419, 422; 1989 a. 31, 44, 56, 100, 359; 1991 a. 39, 269, 292; 1993 a. 16, 112, 204, 471, 491; 1995 a. 27 ss. 3377m to 3393m, 9116 (5); 1995 a. 209, 227, 400, 453; 1997 a. 27, 41, 237, 299; 1999 a. 5, 9, 10, 32; 1999 a. 150 s. 672; 1999 a. 198; 2001 a. 16, 109; 2003 a. 72, 99, 135, 183, 255, 267, 326; 2005 a. 25, 49, 72, 74, 97, 177, 254, 361, 387, 479, 483, 487; 2007 a. 11, 20, 96, 97, 100; 2009 a. 2, 11, 28, 180, 185, 265, 267, 269, 276, 294, 295, 332, 401; 2011 a. 15, 32, 67, 212, 213, 232, 237; 2011 a. 260 s. 80; s. 35.17 correction in (2dr) (a), (5n) (a) (Intro.).

Insert 11 - 2

13 **3.** Page 693, line 8: after that line insert:

14 **“SECTION 1383d.** 71.28 (1) (d) of the statutes is created to read:

15 71.28 (1) (d) No credit may be claimed under this subsection for taxable years
16 beginning after December 31, 2013. Credits under this subsection for taxable years
17 that begin before January 1, 2014, may be carried forward to taxable years that begin
18 after December 31, 2013.”. ✓

Insert 17 - 15

19 **SECTION 1395bb.** 71.28 (5) (ad) 1. of the statutes is amended to read:

1 71.28 (5) (ad) 1. Except as provided in subds. 2. and 3., for taxable year 1986
2 and subsequent for taxable years that begin before January 1, 2014, any corporation
3 may credit against taxes otherwise due under this chapter an amount equal to 5
4 percent of the amount paid or incurred by that corporation during the taxable year
5 to construct and equip new facilities or expand existing facilities used in this state
6 for qualified research, as defined in section 41 of the Internal Revenue Code. Eligible
7 amounts include only amounts paid or incurred for tangible, depreciable property
8 but do not include amounts paid or incurred for replacement property.

History: 1987 a. 312; 1987 a. 411 ss. 88, 130 to 139; 1987 a. 422; 1989 a. 31, 44, 56, 100, 336, 359; 1991 a. 39, 292; 1993 a. 16, 112, 232, 491; 1995 a. 2; 1995 a. 27 ss. 3399r to 3404c, 9116 (5); 1995 a. 209, 227; 1997 a. 27, 41, 237, 299; 1999 a. 5, 9; 2001 a. 16; 2003 a. 72, 99, 135, 255, 267, 326; 2005 a. 25, 74, 97, 361, 387, 452, 479, 483, 487; 2007 a. 20, 96, 97, 100; 2009 a. 2, 11, 28, 180, 185, 265, 267, 269, 276, 294, 295, 332, 401; 2011 a. 3, 15, 32, 67, 212, 213, 232, 237; 2011 a. 260 s. 80; s. 35.17 correction in (1dm) (a) 1.

9 **SECTION 1395bc.** 71.28 (5) (ad) 2. of the statutes is amended to read:

10 71.28 (5) (ad) 2. For taxable years beginning after June 30, 2007, and before
11 January 1, 2014, any corporation may credit against taxes otherwise due under this
12 chapter an amount equal to 10 percent of the amount paid or incurred by that
13 corporation during the taxable year to construct and equip new facilities or expand
14 existing facilities used in this state for qualified research, as defined in section 41 of
15 the Internal Revenue Code, except that “qualified research expenses” includes only
16 expenses paid or incurred by the claimant for research related to designing internal
17 combustion engines for vehicles, including expenses related to designing vehicles
18 that are powered by such engines and improving production processes for such
19 engines and vehicles. Eligible amounts include only amounts paid or incurred for
20 tangible, depreciable property but do not include amounts paid or incurred for
21 replacement property.

History: 1987 a. 312; 1987 a. 411 ss. 88, 130 to 139; 1987 a. 422; 1989 a. 31, 44, 56, 100, 336, 359; 1991 a. 39, 292; 1993 a. 16, 112, 232, 491; 1995 a. 2; 1995 a. 27 ss. 3399r to 3404c, 9116 (5); 1995 a. 209, 227; 1997 a. 27, 41, 237, 299; 1999 a. 5, 9; 2001 a. 16; 2003 a. 72, 99, 135, 255, 267, 326; 2005 a. 25, 74, 97, 361, 387, 452, 479, 483, 487; 2007 a. 20, 96, 97, 100; 2009 a. 2, 11, 28, 180, 185, 265, 267, 269, 276, 294, 295, 332, 401; 2011 a. 3, 15, 32, 67, 212, 213, 232, 237; 2011 a. 260 s. 80; s. 35.17 correction in (1dm) (a) 1.

22 **SECTION 1395bd.** 71.28 (5) (ad) 3. of the statutes is amended to read:

1 71.28 (5) (ad) 3. For taxable years beginning after June 30, 2007, and before
2 January 1, 2014, any corporation may credit against taxes otherwise due under this
3 chapter an amount equal to 10 percent of the amount paid or incurred by that
4 corporation during the taxable year to construct and equip new facilities or expand
5 existing facilities used in this state for qualified research, as defined in section 41 of
6 the Internal Revenue Code, except that “qualified research expenses” includes only
7 expenses paid or incurred by the claimant for research related to the design and
8 manufacturing of energy efficient lighting systems, building automation and control
9 systems, or automotive batteries for use in hybrid-electric vehicles, that reduce the
10 demand for natural gas or electricity or improve the efficiency of its use. Eligible
11 amounts include only amounts paid or incurred for tangible, depreciable property
12 but do not include amounts paid or incurred for replacement property.

History: 1987 a. 312; 1987 a. 411 ss. 88, 130 to 139; 1987 a. 422; 1989 a. 31, 44, 56, 100, 336, 359; 1991 a. 39, 292; 1993 a. 16, 112, 232, 491; 1995 a. 2; 1995 a. 27 ss. 3399r to 3404c, 9116 (5); 1995 a. 209, 227; 1997 a. 27, 41, 237, 299; 1999 a. 5, 9; 2001 a. 16; 2003 a. 72, 99, 135, 255, 267, 326; 2005 a. 25, 74, 97, 361, 387, 452, 479, 483, 487; 2007 a. 20, 96, 97, 100; 2009 a. 2, 11, 28, 180, 185, 265, 267, 269, 276, 294, 295, 332, 401; 2011 a. 3, 15, 32, 67, 212, 213, 232, 237; 2011 a. 260 s. 80; s. 35.17 correction in (1dm) (a) 1.

13 **SECTION 1395be.** 71.28 (5) (c) of the statutes is created to read:

14 71.28 (5) (c) *Sunset*. No credit may be claimed under this subsection for taxable
15 years beginning after December 31, 2013. Credits under this subsection for taxable
16 years that begin before January 1, 2014, may be carried forward to taxable years that
17 begin after December 31, 2013.

✓
End of Ins 12-15
Insert 20 - 14

18 **SECTION 1398k.** 71.28 (9s) (b) of the statutes is amended to read:

19 71.28 (9s) (b) *Filing claims*. Subject to the limitations provided under this
20 subsection, for taxable years beginning after December 31, 2010, and before January
21 1, 2014, for 2 consecutive taxable years beginning with the taxable year in which the
22 claimant's business locates to this state from another state or another country and

1 begins doing business in this state, a claimant may claim as a credit against the taxes
2 imposed under s. 71.23, up to the amount of the taxes, the amount of the claimant's
3 tax liability under this subchapter after applying all other allowable credits,
4 deductions, and exclusions.

History: 1987 a. 312; 1987 a. 411 ss. 88, 130 to 139; 1987 a. 422; 1989 a. 31, 44, 56, 100, 336, 359; 1991 a. 39, 292; 1993 a. 16, 112, 232, 491; 1995 a. 2; 1995 a. 27 ss. 3399r to 3404c, 9116 (5); 1995 a. 209, 227; 1997 a. 27, 41, 237, 299; 1999 a. 5, 9; 2001 a. 16; 2003 a. 72, 99, 135, 255, 267, 326; 2005 a. 25, 74, 97, 361, 387, 452, 479, 483, 487; 2007 a. 20, 96, 97, 100; 2009 a. 2, 11, 28, 180, 185, 265, 267, 269, 276, 294, 295, 332, 401; 2011 a. 3, 15, 32, 67, 212, 213, 232, 237; 2011 a. 260 s. 80; s. 35.17 correction in (1dm) (a) 1.

5 **SECTION 1398L.** 71.28 (9s) (d) 3. of the statutes is created to read:

6 71.28 (9s) (d) 3. No credit may be claimed under this subsection for taxable
7 years beginning after December 31, 2013. Credits under this subsection for taxable
8 years that begin before January 1, 2014, may be carried forward to taxable years that
9 begin after December 31, 2013."✓

10 #4. Page 713, line 8: after that line insert:

11 **"SECTION 14193d.** 71.47 (1) (d) of the statutes is created to read:

12 71.47 (1) (d) No credit may be claimed under this subsection for taxable years
13 beginning after December 31, 2013. Credits under this subsection for taxable years
14 that begin before January 1, 2014, may be carried forward to taxable years that begin
15 after December 31, 2013."✓

End Ins 20-14

Insert 27 - 2

16 **SECTION 1431bb.** 71.47 (5) (ad) 1. of the statutes is amended to read:

17 71.47 (5) (ad) 1. Except as provided in subds. 2. and 3., for taxable year 1986
18 and subsequent for taxable years that begin before January 1, 2014, any corporation
19 may credit against taxes otherwise due under this chapter an amount equal to 5
20 percent of the amount paid or incurred by that corporation during the taxable year
21 to construct and equip new facilities or expand existing facilities used in this state
22 for qualified research, as defined in section 41 of the Internal Revenue Code. Eligible

1 amounts include only amounts paid or incurred for tangible, depreciable property
2 but do not include amounts paid or incurred for replacement property.

History: 1987 a. 312, 411, 422; 1989 a. 31, 44, 56, 100, 336, 359; 1991 a. 39, 292, 315; 1993 a. 16, 112; 1995 a. 27 ss. 3407m to 3412m, 9116 (5); 1995 a. 209, 227, 417; 1997 a. 27, 41, 237, 299; 1999 a. 5, 9; 2001 a. 16; 2003 a. 72, 99, 135, 255, 267, 326; 2005 a. 25, 74, 97, 361, 387, 452, 479, 483, 487; 2007 a. 20, 96, 97, 100; 2009 a. 2, 11, 28, 180, 185, 265, 267, 269, 276, 294, 295, 332, 401; 2011 a. 3, 15, 32, 67, 212, 213, 232, 237; 2011 a. 260 ss. 80, 81.

3 **SECTION 1431bc.** 71.47 (5) (ad) 2. of the statutes is amended to read:

4 71.47 (5) (ad) 2. For taxable years beginning after June 30, 2007, and before
5 January 1, 2014, any corporation may credit against taxes otherwise due under this
6 chapter an amount equal to 10 percent of the amount paid or incurred by that
7 corporation during the taxable year to construct and equip new facilities or expand
8 existing facilities used in this state for qualified research, as defined in section 41 of
9 the Internal Revenue Code, except that "qualified research expenses" includes only
10 expenses paid or incurred by the claimant for research related to designing internal
11 combustion engines for vehicles, including expenses related to designing vehicles
12 that are powered by such engines and improving production processes for such
13 engines and vehicles. Eligible amounts include only amounts paid or incurred for
14 tangible, depreciable property but do not include amounts paid or incurred for
15 replacement property.

16 **SECTION 1431bd.** 71.47 (5) (ad) 3. of the statutes is amended to read:

History: 1987 a. 312, 411, 422; 1989 a. 31, 44, 56, 100, 336, 359; 1991 a. 39, 292, 315; 1993 a. 16, 112; 1995 a. 27 ss. 3407m to 3412m, 9116 (5); 1995 a. 209, 227, 417; 1997 a. 27, 41, 237, 299; 1999 a. 5, 9; 2001 a. 16; 2003 a. 72, 99, 135, 255, 267, 326; 2005 a. 25, 74, 97, 361, 387, 452, 479, 483, 487; 2007 a. 20, 96, 97, 100; 2009 a. 2, 11, 28, 180, 185, 265, 267, 269, 276, 294, 295, 332, 401; 2011 a. 3, 15, 32, 67, 212, 213, 232, 237; 2011 a. 260 ss. 80, 81.

17 71.47 (5) (ad) 3. For taxable years beginning after June 30, 2007, and before

18 January 1, 2014, any corporation may credit against taxes otherwise due under this
19 chapter an amount equal to 10 percent of the amount paid or incurred by that
20 corporation during the taxable year to construct and equip new facilities or expand
21 existing facilities used in this state for qualified research, as defined in section 41 of
22 the Internal Revenue Code, except that "qualified research expenses" includes only
23 expenses paid or incurred by the claimant for research related to the design and

1 manufacturing of energy efficient lighting systems, building automation and control
2 systems, or automotive batteries for use in hybrid-electric vehicles, that reduce the
3 demand for natural gas or electricity or improve the efficiency of its use. Eligible
4 amounts include only amounts paid or incurred for tangible, depreciable property
5 but do not include amounts paid or incurred for replacement property.

History: 1987 a. 312, 411, 422; 1989 a. 31, 44, 56, 100, 336, 359; 1991 a. 39, 292, 315; 1993 a. 16, 112; 1995 a. 27 ss. 3407m to 3412m, 9116 (5); 1995 a. 209, 227, 417; 1997 a. 27, 41, 237, 299; 1999 a. 5, 9; 2001 a. 16; 2003 a. 72, 99, 135, 255, 267, 326; 2005 a. 25, 74, 97, 361, 387, 452, 479, 483, 487; 2007 a. 20, 96, 97, 100; 2009 a. 2, 11, 28, 180, 185, 265, 267, 269, 276, 294, 295, 332, 401; 2011 a. 3, 15, 32, 67, 212, 213, 232, 237; 2011 a. 260 ss. 80, 81.

6 **SECTION 1431be.** 71.47 (5) (c) of the statutes is created to read:

7 71.47 (5) (c) *Sunset*. No credit may be claimed under this subsection for taxable
8 years beginning after December 31, 2013. Credits under this subsection for taxable
9 years that begin before January 1, 2014, may be carried forward to taxable years that
10 begin after December 31, 2013.

End Ins 27-2
Insert 29 - 23

11 **SECTION 1434k.** 71.47 (9s) (b) of the statutes is amended to read:

12 71.47 (9s) (b) *Filing claims*. Subject to the limitations provided under this
13 subsection, for taxable years beginning after December 31, 2010, and before January
14 1, 2014, for 2 consecutive taxable years beginning with the taxable year in which the
15 claimant's business locates to this state from another state or another country and
16 begins doing business in this state, a claimant may claim as a credit against the taxes
17 imposed under s. 71.43, up to the amount of the taxes, the amount of the claimant's
18 tax liability under this subchapter after applying all other allowable credits,
19 deductions, and exclusions.

History: 1987 a. 312, 411, 422; 1989 a. 31, 44, 56, 100, 336, 359; 1991 a. 39, 292, 315; 1993 a. 16, 112; 1995 a. 27 ss. 3407m to 3412m, 9116 (5); 1995 a. 209, 227, 417; 1997 a. 27, 41, 237, 299; 1999 a. 5, 9; 2001 a. 16; 2003 a. 72, 99, 135, 255, 267, 326; 2005 a. 25, 74, 97, 361, 387, 452, 479, 483, 487; 2007 a. 20, 96, 97, 100; 2009 a. 2, 11, 28, 180, 185, 265, 267, 269, 276, 294, 295, 332, 401; 2011 a. 3, 15, 32, 67, 212, 213, 232, 237; 2011 a. 260 ss. 80, 81.

20 **SECTION 1434L.** 71.47 (9s) (d) 3. of the statutes is created to read:

21 71.47 (9s) (d) 3. No credit may be claimed under this subsection for taxable
22 years beginning after December 31, 2013. Credits under this subsection for taxable

- 1 years that begin before January 1, 2014, may be carried forward to taxable years that
- 2 begin after December 31, 2013.” ✓